IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Writ Petition No. 1 (M/B) 2002

Sushil Kumar Bansal,
S/o Sri R.D. Bansal,
Sole proprietor M/s Aman Engineering Company,

…..Petitioner

Versus

State of Uttaranchal,
through its Secretary,
Finance and Public Works Department,
Dehradun and others ….Respondents.

Sri Sunil Kumar Jain, Advocate for the petitioner,
Sri Bhupendra Singh , Standing Counsel for the respondents

AND

Writ Petition No. 176 (M/B) 2002

Umesh Chandra Rastogi,
S/o Sri B.P. Rastogi, R/o Mohalla Khalsa,
Kashipur, Distt. Udham Singh Nagar,
Uttaranchal

…..Petitioner

Versus

State of Uttaranchal,
through its Secretary,
Finance and Public Works Department,
Dehradun and others ….Respondents.

Sri Gopal K. Verma, Advocate for the petitioner,
Sri Bhupendra Singh , Standing Counsel for the respondents

Coram: Hon'ble S.H. Kapadia, C.J.
Hon'ble M.M. Ghildiyal. J.

Date: 21.10.2003:

PC:-

Rule.

Respondents waive service.

Since both the writ petitions raise common question of law and fact, hence, both the petitions are decided by this common judgment.

In view of the judgment of the Allahabad High Court in the case of Tejveer Singh Vs. State of U.P. reported in 1997(29) ALR 687 the petitioner was liable to pay fixed stamp duty at the rate of Rs. 100/- only and not the stamp duty calculated on ad valorem basis. The excess amount is ordered to be refunded to the petitioner by respondent No. 2 within four weeks from today.

Accordingly, both the writ petitions are allowed. No order as to costs.

(M.M. Ghildiyal. J.) **(S.H. Kapadia, C.J.)**

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